JFW/B

PATENT 29936/39868

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE .

Application of: Seung Cheol Lee et al.) I hereby certify that this paper and the
_) documents referred to as enclosed
Serial No.: 10/730,688	therewith are being deposited with the
	United States Postal Service as first
Filed: December 8, 2003	class mail, postage prepaid, on
	October 21, 2004, in an envelope
For: Method of Forming Tunnel Oxide	addressed to Commissioner for
Film in Semiconductor Device	Patents, P.O. Box 1450, Alexandria,
) Virginia 22313-1450
Group Art Unit: 2824	3 \sqrt{M}
Examiner: Michael Lebentritt	Michael R. Hull
) Reg. No. 35,902
	Attorney for Applicants

COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE AND AMENDMENT AFTER ALLOWANCE (37 CFR 1.312)

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Commissioner:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Respectfully submitted,

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October 21, 2004

By:

Michael R. Hull Reg. No. 35,902